## **AMENDMENT**

Please amend the application as indicated hereafter.

## In the Claims:

1. (original) A method of manufacturing a semiconductor device, comprising the steps of:

providing a substrate;

forming a plurality of conductive structures over the substrate, wherein each

conductive structure comprises a conductive layer and a cap layer over the conductive layer;

forming spacers on the sidewalls of the conductive structures;

forming a first dielectric layer over the substrate;

removing a portion of the first dielectric layer, a portion of the cap layer and the

spacers between neighboring conductive structures to form a plurality of first openings;

forming a bottom plug in the first openings;

forming a second dielectric layer over the substrate;

forming a plurality of second openings in the second dielectric layer,

wherein

each second opening exposes a portion of the bottom plug, and the second opening

has a critical dimension smaller than the open end of the first opening;

forming a top plug inside the second openings; and

forming a plurality of wire lines over the second dielectric layer so that the

wire

lines and the top plugs are electrically connected.

2. (original)The method of claim 1, wherein the first opening has a funnel shape.

3. (original) The method of claim 2, wherein the step of forming a funnel shape

opening comprises performing an anisotropic etching operation to remove a portion

of the first dielectric layer, a portion of the cap layer and the spacers between

neighboring conductive structures, moreover, the anisotropic etching process uses

an etchant with a high etching selectivity between the first dielectric layer and the

cap layer/the spacers, a low etching rate for the cap layer/spacer layer but a high

etching rate for the first dielectric layer.

4. (original) The method of claim 1, wherein after removing a portion of the first

dielectric layer, a portion of the cap layer and the spacer to form the first openings

between neighboring conductive structures, the first openings expose the shoulder

section of the conductive layers, and after forming the first openings, further

comprises:

removing the shoulder section of the conductive layer to form a shoulder

recess; and

forming a liner layer on the sidewalls of the first openings.

5. (original) The method of claim 4, wherein the step of forming a liner layer on the sidewalls of the first openings comprises:

forming a liner material layer over the substrate to cover the first dielectric layer,

the conductive structures and the sidewalls and bottom section of the first openings; and

performing an anisotropic etching of the liner material layer to form the liner layer

on the sidewalls of the first openings.

- 6. (original)The method of claim 5, wherein material constituting the liner material layer is different from the second dielectric layer.
- 7. (original) The method of claim 4, wherein the step of forming the top plugs and the wire lines comprises:

forming a second conductive layer over the substrate to cover the second dielectric

layer and fill the second openings, wherein the second conductive layer within the second opening forms the top plug; and

patterning the second conductive layer to form the wire lines.

8. (original)The method of claim 1, wherein the step for forming the top plugs and the wire lines further comprises:

forming a second conductive layer over the substrate to cover the second dielectric

layer and fill the second openings, wherein the second conductive layer within the second openings form the top plug; and

patterning the second conductive layer to form the wire lines.

9. (original) A method of manufacturing a semiconductor device, comprising the steps of:

providing a substrate;

forming a plurality of conductive structures over the substrate, wherein each

conductive structure comprises a conductive layer and a cap layer over the conductive layer;

forming spacers on the sidewalls of the conductive structures;

forming a dielectric layer over the substrate;

removing a portion of the dielectric layer, a portion of the cap layer and

the

spacers between neighboring conductive structures to form a plurality of openings

that exposes a shoulder section of the conductive layers;

removing the shoulder section of the conductive layers to form a shoulder recess;

forming a liner layer on the sidewalls of the openings; and forming a conductive plug inside the openings.

10. (original) The method of claim 9, wherein the opening has a funnel shape.

11. (original) The method of claim 10, wherein the step of forming a funnel shape opening comprises performing an anisotropic etching operation to remove a portion of the dielectric layer, a portion of the cap layer and the spacers between neighboring conductive structures, moreover, the anisotropic etching process uses an etchant with a high etching selectivity between the dielectric layer and the cap layer/the spacers, a low etching rate for the cap layer/spacer layer but a high etching rate for the dielectric layer.

12. (original) The method of claim 9, wherein the step of forming a liner layer on the sidewalls of the openings comprises:

forming a liner material layer over the substrate to cover the dielectric layer, the conductive structures and the sidewalls and bottom section of the openings; and performing an anisotropic etching of the liner material layer to form a liner

layer on the sidewalls of the openings.

Customer No.: 31561

Application No.: 10/605,306 Docket No.: 11516-US-PA

13. (original) The method of claim 12, wherein material constituting the liner material layer is different from the dielectric layer.

Claims 14-19(cancelled).